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*Status: Point in time view as at 01/07/2022.*

*Changes to legislation: The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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**2018 No. 1247**

# **EXITING THE EUROPEAN UNION CUSTOMS**

## **The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018**

*Made - - - - 29th November 2018*

*Laid before the House of*

*Commons - - - - 30th November 2018*

*Coming into force in accordance with regulation 1(2)*

The Commissioners for Her Majesty's Revenue and Customs considering that it would facilitate the administration, collection and enforcement of import duty, make regulations 1 and 2 of these Regulations in exercise of their powers in section 25(1A)(a) and (b) of the Customs and Excise Management Act 1979 <sup>M1</sup>.

The Treasury considering it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, make regulations 1 and 3 to 9 of these Regulations in exercise of their powers in section 51(1) and (3) of the Taxation (Cross-border Trade) Act 2018 <sup>M2</sup>.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Commissioners for Her Majesty's Revenue and Customs and the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for these Regulations to come into force on such day as the Treasury may appoint by regulations under section 52(2) of that Act.

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### **Marginal Citations**

**M1** 1979 c. 2. Section 25 was amended by paragraphs 3 and 16 of Schedule 7 to the [Taxation \(Cross-border\) Trade Act 2018 \(c. 22\)](#).

**M2** 2018 c. 22. Section 51(4) defines the "appropriate Minister" as meaning the Treasury.

### **Citation, commencement and interpretation**

**1.—(1)** These Regulations may be cited as the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018.

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- (2) These Regulations come into force on such day as the Treasury may appoint.
- (3) In these Regulations—
- “the Act” means the Taxation (Cross-border Trade) Act 2018;
- “chargeable goods” has the same meaning as it has in section 2 of the Act;
- “domestic goods” has the same meaning as it has in section 33 of the Act;
- “established in the United Kingdom” means—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
- (b) in any other case, where the person has—
- (i) a registered office in the United Kingdom, or
- (ii) a permanent place in the United Kingdom from which the person carries out activities [<sup>F1</sup>for which the person is constituted to perform];
- “TSF” means a temporary storage facility as described in regulation 2(1).

#### Textual Amendments

- F1** Words in [reg. 1\(3\)](#) inserted (31.12.2020) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), [regs. 1\(2\), 6\(2\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Commencement Information

- I1** Reg. 1 in force at 8.4.2019 for specified purposes by [S.I. 2019/819](#), [reg. 3\(a\)](#)
- I2** Reg. 1 in force in so far as not already in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

### Approval conditions

2.—<sup>F2</sup>(A1) The conditions in paragraph (1) or (1A) must be met in relation to a place which is being used for the deposit of imported goods which are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Act (“a temporary storage facility”) before the Commissioners may approve a temporary storage facility under section 25(1) of the Customs and Excise Management Act 1979.

- (1) The conditions that must be met are those in Schedule 1.
- (1A) The conditions that must be met are—
- (a) those in paragraphs 1(a), (b) and (d) and 2 to 4 of Schedule 1;
- (b) the temporary storage facility must be operated by a person who is an authorised consignee within the meaning of paragraph 6(1) or 18(8) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (“the Transit Regulations”);
- (c) the person who is responsible for operating the temporary storage facility (“the operator”) must undertake that the temporary storage facility will only be used for the storage of goods in respect of which a temporary storage declaration is deemed to have been made in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Transit Regulations; and
- (d) the operator must undertake that the temporary storage facility will not be used for the storage of goods for a period exceeding 6 days, beginning with the day on which the goods were deemed declared to temporary storage in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Transit Regulations.]

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(2) An officer of Revenue and Customs may, in any particular case, require that any one or more of the conditions in Schedule 2 to these Regulations are met in relation to a temporary storage facility before the Commissioners may approve that temporary storage facility.

#### Textual Amendments

**F2** Regs. 2(A1)-(1A) substituted for reg. 1 (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **3(2)**

#### Commencement Information

**I3** Reg. 2 in force at 8.4.2019 with effect as if 2018 c. 22, **Sch. 7 para. 16** is fully in force by [S.I. 2019/819](#), **reg. 3(a)**

### Amendment of the Aircraft (Customs and Excise) Regulations 1981

- 3.—(1) The Aircraft (Customs and Excise) Regulations 1981 <sup>M3</sup> are amended as follows.
- (2) In regulation 4(1)(f) for “transit shed” substitute “ temporary storage facility ”<sup>M4</sup> .
- (3) In regulation 6 (removal of unloaded goods imported by air)—
- (a) in paragraph (1)(a) for “transit shed;” substitute “ temporary storage facility; or ”,
  - (b) omit paragraph (1)(b),
  - (c) in paragraph (2) for “transit shed” substitute “ temporary storage facility ”, and
  - (d) omit paragraph (2)(a).
- (4) Omit regulation 9.

#### Commencement Information

**I4** [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), **reg. 2**, **Sch.**

#### Marginal Citations

- M3** [S.I. 1981/1259](#) amended by [S.I. 1992/3095](#). There are other amending instruments but none are relevant.
- M4** “Temporary storage facilities” are places approved under regulations made under section 25A of the [Customs and Excise Management Act 1979 \(c. 2\)](#) (“CEMA”).

### Amendment of the Ship's Report, Importation and Exportation by Sea Regulations 1981

- 4.—(1) The Ship's Report, Importation and Exportation by Sea Regulations 1981 <sup>M5</sup> are amended as follows.
- (2) In regulation 8 (unloading, landing and removal of goods by sea)—
- (a) for “transit shed” substitute “ temporary storage facility ”,
  - (b) in paragraph (d) omit “due entry of” and for “has been made”, substitute “ are released to a Customs procedure ”,
  - (c) in paragraph (e)—
    - (i) in sub-paragraph (i) for “whales and fresh fish” to the end of the sub-paragraph, substitute “catch (fish and other aquatic life) that are regarded as domestic goods by virtue of regulation 105 of the Customs (Import Duty) Regulations 2018 <sup>M6</sup>, and

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- (ii) in sub-paragraph (ii) for “transit shed” substitute “ temporary storage facility ”.
- (3) Omit regulation 12.

#### Commencement Information

**I5** Reg. 4 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

#### Marginal Citations

**M5** S.I. 1981/1260 as amended by S.I. 1986/1819 and 1992/3095. There are other amending instruments but none are relevant.

**M6** S.I. 2018/2148.

### Amendment of the Control of Movement [<sup>F3</sup>of Goods] Regulations 1984

- 5.—(1) The Control of Movement [<sup>F4</sup>of Goods] Regulations 1984 <sup>M7</sup> are amended as follows.
- (2) In regulation 3 (interpretation)—
    - (a) in paragraph (a) of the definition of “approved place” for “the clearance out of charge of such goods” substitute “ facilitating the administration, collection or enforcement of any duty of customs ”, and
    - (b) in the definition of “the loader”—
      - (i) for “shall have the same meaning as in section 57 of the Act; that is to say” substitute “ means ”, and
      - (ii) for “ship or aircraft” substitute “ vehicle ”.
  - (3) In regulation 5 (restrictions on the movements of goods)—
    - (a) for “not yet cleared from customs and excise charge” substitute “ subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018 ”,
    - (b) omit “either”, and
    - (c) omit “or a free zone and, in the case of transit goods, between their place [<sup>F5</sup>of importation and a place] of exportation”.
  - (4) Omit regulation 6 (restrictions on the movements of goods).
  - (5) In regulation 8 (restrictions on the movements of goods)—
    - (a) omit “, 6”,
    - (b) for “writing on a document obtained from or approved by the Commissioners for that purpose” substitute “ an electronic form specified in a public notice given by HMRC Commissioners ”,
    - (c) in paragraph (a) omit “in the case of imported goods,” and at the end of the paragraph for “,” substitute “ . ”, and
    - (d) omit [<sup>F6</sup>paragraph]<sup>F7</sup> ... (c).
  - (6) Omit regulation 9 (local export control).
  - (7) In regulation 10 (standing permission to remove) omit “, 6”.

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#### Textual Amendments

- F3** Words in [reg. 5](#) heading inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **10(2)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Words in [reg. 5\(1\)](#) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **10(3)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in [reg. 5\(3\)\(c\)](#) inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1215), regs. 1(2), **10(3)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F6** Word in [reg. 5\(5\)\(d\)](#) substituted (29.3.2019) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(2), **5(2)**
- F7** Words in [reg. 5\(5\)\(d\)](#) omitted (29.3.2019) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(2), **5(2)**

#### Commencement Information

- I6** Reg. 5 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

#### Marginal Citations

- M7** [S.I. 1984/1176](#).

### Revocation of the Customs Controls on Importation of Goods Regulations 1991

6. The Customs Controls on Importation of Goods Regulations 1991 <sup>M8</sup> are revoked.

#### Commencement Information

- I7** [Reg. 6](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

#### Marginal Citations

- M8** [S.I. 1991/2724](#).

### Amendment of the Channel Tunnel (Customs and Excise) Order 1990

7. The Channel Tunnel (Customs and Excise) Order 1990 <sup>M9</sup> is amended as follows.

#### Commencement Information

- I8** [Reg. 7](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

#### Marginal Citations

- M9** [S.I. 1990/2167](#) as amended by [S.I. 1993/1813](#) and 1994/1405. There are other amendments but none are relevant.

- 8.—(1) In article 3 (channel tunnel customs approved areas)—
- (a) in paragraph (6) omit “Subject to paragraphs (6A) and (6B) below”, and
  - (b) omit paragraphs (6A) and (6B).

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#### Commencement Information

**I9** Reg. 8 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

- 9.**—(1) The Schedule (modifications of the Act of 1979) to the Order is amended as follows.
- (2) Omit paragraphs 4 and 4A(2),
- (3) In paragraph 4B—
- (a) in sub-paragraph (1)—
- (i) after “such trains section 34 shall” insert “ (subject to sub-paragraph 4) ”, and
- (ii) for “to (4)” substitute “ and (3) ”,
- (b) for sub-paragraph (4) substitute—
- “(4) The modifications in this paragraph do not apply to section 34(1A) ”.<sup>M10</sup>
- (4) Omit paragraphs 5 and 5A.
- (5) In paragraph 6 for “ship arriving at a port” substitute “ vehicle entering the United Kingdom ”.
- (6) In paragraph 8 omit sub-paragraph (a).
- (7) In paragraph 9 omit “, 58D (operative date for Community purposes and 58E (authentication of Community customs documentation) and in section 62 (information, documentation, etc as to export goods)”.
- (8) Omit paragraphs 10 to 16, 18, 18A, 21 and 23.

#### Commencement Information

**I10** Reg. 9 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

#### Marginal Citations

**M10** Subsection (1A) is inserted into section 34 CEMA by paragraph 25 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.

*Rebecca Harris*  
*Craig Whittaker*  
 Two of the Lords Commissioners of Her  
 Majesty's Treasury

*Jima Harra*  
*Penny Ciniewicz*  
 Two of the Commissioners for Her Majesty's  
 Revenue and Customs

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SCHEDULE 1

Regulation 2(1)

- 1. The person who is responsible for operating the TSF (“the operator”) must—
  - (a) be established in the United Kingdom;
  - (b) save where the operator is an authorised economic operator approved in accordance with regulations made under sections 22 and 23 of the Act, provide an undertaking that the TSF will be operated in accordance with the conditions in these Regulations and any other conditions or restrictions that may be attached to the grant of approval of the TSF;
  - <sup>F8</sup>(c) .....
  - (d) ensure that there are effective systems in place to prevent goods stored in the TSF from being removed from control without having been released for a Customs procedure under section 3 of the Act;
  - (e) ensure that there are adequate real time information sharing arrangements in place between the TSF and any TSF to which goods are intended to be transferred to (“the transferee TSF”); and
  - (f) take reasonable steps to ensure that prior to the movement of any goods to a transferee TSF, the transferee TSF has—
    - (i) agreed to the transfer,
    - (ii) acknowledged that the goods are in the transferee TSF's possession or control for the purposes of section 6(2) of the Act (liability for the payment of any import duty in respect of the goods being transferred), and
    - (iii) entered details of the movement of the goods transferred into the transferee TSF's record keeping system.

**Textual Amendments**

**F8** Sch. 1 para. 1(c) omitted (31.12.2020) by virtue of [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2), **5(2)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.

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**Commencement Information**

**I11** Sch. 1 para. 1 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

2. The TSF must not be used for the purposes of retail sale.

**Commencement Information**

**I12** Sch. 1 para. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

3. Where it is intended to store goods in the TSF which are likely to present a danger, to spoil other goods or to require special facilities for other reasons, the TSF must be adequately equipped to store those goods safely.

**Commencement Information**

**I13** Sch. 1 para. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

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- [<sup>F9</sup>4. The operator, and any directors or senior employees of the operator—
- (a) must not have been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an officer of Revenue and Customs is—
    - (i) a serious breach having regard to the circumstances, nature and number of breaches; and
    - (ii) relevant to the suitability of the operator to operate a TSF; and
  - (b) must not have a criminal conviction which in the opinion of an officer of Revenue and Customs is—
    - (i) serious having regard to the type of conviction; and
    - (ii) relevant to the suitability of the operator to operate a TSF.

#### Textual Amendments

**F9** Sch. 1 paras. 4, 5 inserted (31.12.2020) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2), **5(2)(b)** (as amended by [S.I. 2020/1449](#), regs. 1(3), **14(2)**); [S.I. 2020/1643](#), reg. 2, **Sch.**

#### 5. In this Schedule—

“Customs obligation” has the same meaning as in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018;

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

“EU Customs Code” means—

- (a) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
- (b) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code;
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code; and
- (d) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;]

#### Textual Amendments

**F9** Sch. 1 paras. 4, 5 inserted (31.12.2020) by [The Customs \(Import Duty, Transit and Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/326\)](#), regs. 1(2), **5(2)(b)** (as amended by [S.I. 2020/1449](#), regs. 1(3), **14(2)**); [S.I. 2020/1643](#), reg. 2, **Sch.**



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## SCHEDULE 2

Regulation 2(2)

1. The conditions related to the record keeping system in place for the TSF are that the system records details of—

- (a) all goods stored in the TSF including identifying numbers, number and kind of packages, quantity, the commercial or technical description and, where relevant, the identification marks of the container necessary to identify the goods and whether the goods are domestic or chargeable goods;
- (b) any accompanying documentation relating to the goods;
- (c) the location of the goods including their storage position inside the TSF;
- (d) any handling of the goods whilst the goods are in the TSF including details of any form of handling necessary to preserve the goods in the state they were in at the time of their import;
- (e) any movement of the goods into or out of the TSF, including the times and dates of the arrival and departure of such goods, the name and address of the person to whom the goods are sent (“the recipient”) and the time and the date the recipient receives the goods;
- (f) the temporary storage declarations for any goods stored in the TSF;
- (g) the Customs procedure into which any goods stored in the TSF are released.
- [<sup>F10</sup>(h) any unique consignment number issued by HMRC in respect of the goods;
- (i) any MRN within the meaning of paragraph 2(3) or 27(2)(a) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018.]

### Textual Amendments

**F10** Sch. 2 para. 1(h)(i) inserted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **3(3)**

### Commencement Information

**I14** Sch. 2 para. 1 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

2. Where there is more than one record keeping system in place for the TSF, the operator must ensure that any records relating to Customs matters are cross referenced on each system.

### Commencement Information

**I15** Sch. 2 para. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

3. Domestic goods must not be stored in the TSF.

### Commencement Information

**I16** Sch. 2 para. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

[<sup>F11</sup>4. Where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations.

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#### Textual Amendments

**F11** Sch. 2 paras. 4-7 inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **10(4)**; S.I. 2020/1643, reg. 2, Sch.

5. Where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations as modified by paragraph 6.

#### Textual Amendments

**F11** Sch. 2 paras. 4-7 inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **10(4)**; S.I. 2020/1643, reg. 2, Sch.

6. For the purposes of paragraph 5—

(a) Part 10 of the import duty regulations is modified as follows—

(i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “ import duty and excise duty ”;

(ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;

(iii) after regulation 100(1)(b), regard as inserted—

“(ba) where the goods have been placed under a duty suspension arrangement and—

(i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or

(ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;

(iv) in regulation 100(1)(c)—

(aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “ the import duty ”;

(bb) at the end of paragraph (ii), regard “and” as omitted;

(cc) at the end of paragraph (iii), for “or” regard as substituted “ and ” and regard as inserted—

“(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”; and

(b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by sub-paragraph (a).

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#### Textual Amendments

**F11** Sch. 2 paras. 4-7 inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **10(4)**; S.I. 2020/1643, reg. 2, Sch.

#### 7. In this Schedule—

“duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018.]

#### Textual Amendments

**F11** Sch. 2 paras. 4-7 inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **10(4)**; S.I. 2020/1643, reg. 2, Sch.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for conditions that must, or may be required to be, met in relation to temporary storage facilities (TSFs) before they can be approved for the deposit of imported goods that are subject to the control of an HMRC officer under paragraph 1 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). The Regulations also revoke and make amendments to secondary legislation relating to the importation of goods into the United Kingdom in consequence of the United Kingdoms' departure from the European Union. Regulation 1 provides for citation, commencement and interpretation. Paragraph (2) of the regulation provides that the Regulations shall come into force on such day or days as the Treasury may appoint pursuant to regulations made under section 52(2) of the Act. Paragraph (3) contains a list of definitions.

Regulation 2(1) provides that the mandatory conditions that must be met in relation to all TSFs before they are approved under section 25A of the Customs and Excise Management Act 1979 are set out in Schedule 1 to the Regulations. Regulation 2(2) provides that an officer of HMRC may in a particular case, require that one or more of the conditions set out in Schedule 2 must be met in relation to a TSF prior to such approval being granted.

Regulation 3 makes consequential amendments to the Aircraft (Customs and Excise) Regulations 1981 (S.I. 1981/1259).

Regulation 4 makes consequential amendments to the Ship's Importation and Exportation by Sea Regulations 1981 (S.I. 1981/1260).

Regulation 5 makes consequential amendments to the Control of Movement Regulations 1984 (S.I. 1984/1176).

Regulation 6 revokes the Customs Controls on Importation of Goods Regulations 1991 (S.I. 1991/1176).

Regulations 7, 8 and 9 make consequential amendments to the Channel Tunnel (Customs and Excise) Order 1990 (S.I. 1990/2167).

**Status:** Point in time view as at 01/07/2022.

**Changes to legislation:** *The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

**Status:**

Point in time view as at 01/07/2022.

**Changes to legislation:**

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